

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015**

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SENATE BILL 592

Short Title: Clarify Proof of Eligibility Reqs. for PUV. (Public)

Sponsors: Senators McInnis (Primary Sponsor); and B. Jackson.

Referred to: Rules and Operations of the Senate.

March 30, 2015

A BILL TO BE ENTITLED

AN ACT TO CLARIFY THE APPLICATION PROCESS FOR PRESENT USE VALUE LAND.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-277.4(a) reads as rewritten:

"(a) Application. – Property coming within one of the classes defined in G.S. 105-277.3 is eligible for taxation on the basis of the value of the property in its present use if a timely and proper application is filed with the assessor of the county in which the property is located. The application shall be on a form prescribed by the Department and made available by the assessor. The Department shall include on the application a listing of the types of ~~The application must clearly show that the property comes within one of the classes and must also contain any other relevant information that may be required by the assessor to establish proof~~ of eligibility and to properly appraise the property at its present-use value. An initial application must be filed during the regular listing period of the year for which the benefit of this classification is first claimed, or within 30 days of the date shown on a notice of a change in valuation made pursuant to G.S. 105-286 or G.S. 105-287. A new application is not required to be submitted unless the property is transferred or becomes ineligible for use-value appraisal because of a change in use or acreage. An application required due to transfer of the land may be submitted at any time during the calendar year but must be submitted within 60 days of the date of the property's transfer."

SECTION 2. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2015.



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